

**AMENDMENT TO THE SENATE AMENDMENTS TO  
H.R. 22  
OFFERED BY MR. FOSTER OF ILLINOIS**

Page 12, after the item relating to section 62001,  
insert the following:

Sec. 62002. Determination of certain spending and tax burdens by State.

Page 988, after line 20, insert the following:

1 **SEC. 62002. DETERMINATION OF CERTAIN SPENDING AND**  
2 **TAX BURDENS BY STATE.**

3 (a) CALCULATION OF FEDERAL REVENUE CON-  
4 TRIBUTIONS BY STATE.—

5 (1) IN GENERAL.—The Secretary of Treasury,  
6 acting through the Commissioner of the Internal  
7 Revenue Service, shall calculate the Federal tax bur-  
8 den of each State for each calendar year.

9 (2) CALCULATION OF FEDERAL TAX BUR-  
10 DEN.—For purposes of calculating the Federal tax  
11 burden of each State under paragraph (1), the Sec-  
12 retary shall—

13 (A) treat Federal taxes paid by an indi-  
14 vidual as a burden on the State in which such  
15 individual resides; and

1 (B) treat Federal taxes paid by a legal  
2 business entity as a burden on each State in  
3 which economic activity of such entity is per-  
4 formed in the same proportion that the eco-  
5 nomic activity of such entity in such State  
6 bears to the economic activity of such entity in  
7 all the States.

8 (3) REPORT.—Not later than the date that is  
9 180 days after the beginning of each calendar year,  
10 the Secretary of the Treasury shall—

11 (A) submit to Congress a report containing  
12 the results of the calculations described in sec-  
13 tions 1 and 2 with respect to such calendar  
14 year; and

15 (B) publish the report on a publicly acces-  
16 sible website of the Internal Revenue Service.

17 (b) ANNUAL REPORT ON THE FLOW OF TRANSPOR-  
18 TATION FUNDS BY STATE.—

19 (1) IN GENERAL.—Not later than the first  
20 Monday in February of each year, the Secretary of  
21 Transportation shall, in consultation with the Sec-  
22 retary of the Treasury, submit to the Committee on  
23 Banking, Housing, and Urban Affairs and the Com-  
24 mittee on Appropriations of the Senate and the  
25 Committee on Transportation and Infrastructure,

1 and the Committee on Ways and Means of the  
2 House of Representatives a report that includes—

3 (A) a description of the total amount of  
4 the funds authorized by this Act which were ob-  
5 ligated with respect to each State during the  
6 last ending fiscal year,

7 (B) a description of the total amount of  
8 revenue contributed from each State to the  
9 Highway Trust Fund during such fiscal year.

10 (2) DETERMINATION OF STATE AMOUNTS.—

11 For purposes of this subsection—

12 (A) IN GENERAL.—the State with respect  
13 to which an amount is obligated and the State  
14 from which revenue is contributed shall be de-  
15 termined under principles similar to the prin-  
16 ciples for determining the Federal tax burden of  
17 each State under subsection (a).

18 (B) SPECIAL RULE FOR GENERAL FUND  
19 TRANSFERS.—For purposes of paragraph  
20 (1)(B), any transfer from the general fund of  
21 the Treasury to the Highway Trust Fund dur-  
22 ing any fiscal year shall be taken into account  
23 as revenue contributed from each State in pro-  
24 portion to each State's Federal tax burden (as

1 determined under subsection (a)) for the cal-  
2 endar year in which such fiscal year began.

